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- SENDELBACH, E. *Ratgeber für den Zollverkehr von und nach dem Auslande. Unter Mitwirkung hervorragender Fachleute, bearbeitet nach den Gesetzen, Ausführungsvorschriften und der Praxis.* (Charlottenburg: Frommer. 1914. Pp. 224. 3.50 M.)
- STRACKE, K. *Handelsgeschichte.* (Stuttgart: Violet. 1914.)
- German trade. Where it is and what it is.* (London: Export World. 1914. Pp. 62. 1s.)
- Official report of the national foreign trade convention held at Washington, May 27-28, 1914.* (New York: National Foreign Trade Convention Headquarters. 1914. Pp. 474. \$3.)
- Report of the Boston chamber of commerce for 1913.* (Boston: Chamber of Commerce. 1914. Pp. 371.)
- Sixty-fifth annual report of the Cincinnati chamber of commerce and merchants' exchange for the year ending December 31, 1913.* (Cincinnati: Chamber of Commerce. 1914. Pp. 291.)
- Die Entwicklung des schweizerischen Aussenhandels den Jahre 1886-1912.* (Bern: Francke. 1914. Pp. xxviii, 413. 7 M.)

Accounting, Business Methods, Investments, and the Exchanges

Business Administration. Its Models in War, Statecraft, and Science. By EDW. D. JONES. (New York: The Engineering Magazine Company. 1914. Pp. vii, 275.)

The author of this work maintains that the pioneering age of industry is past—an age characterized by the self-made captain of industry, limited in social outlook, of necessity too concentrated on mere money making, his business organization (if he had any) a mere extension of himself so that often he carried staggering loads of responsibility. A new set of conditions has arisen, in part because of the increasing sensitiveness of public opinion to industrial policies and in part because the old ambition to accumulate great fortunes and simply to repeat what has been done before in the same old way has lost its zest. These and other changes are transforming the business administrator from a mere owner of private property into a responsible agent, exercising delegated authority.” He is called upon to magnify his office to the utmost and to build business practice on an adequate foundation of administrative principles. What the times call for, in short, is a body of leaders for industry “who believe that the sea of affairs can be charted, and can be sailed by the aid of permanently worthy principles and a fine exact technique of diplomatic and humane methods.”

This work, thus, is built, as its title indeed implies, on very broad lines. To aid in the realization of his ideals, the author turns, in the absence of a sufficient literature of the history of business administration itself, to military history, the history of natural science, and to a general survey of the administrator as diplomat. The whole idea is fresh and the illustrations, so far as they go, apt and stimulating. One feels that the author's information is unlimited and that he could, if he would, give us much more illuminating material. Indeed if the book is on the whole disappointing it is because the presentation of highly valuable ideas is too fragmentary and out of proportion. The analogy between the problems of management and the problems of the general staff, as is so well pointed out, is very close. Yet there is not enough definite information as to the more highly developed administrative methods in military affairs; and concrete illustrations from the history of diplomacy, which would be helpful, are lacking. In a condensed form, merely suggestive of the lines of thought pursued, or as a volume twice the size of the present one this work would, to the reviewer's mind, have been more valuable.

CHARLES W. MIXTER.

New Haven.

Accounting Practice and Procedure. By ARTHUR LOWES DICKINSON. (New York: The Ronald Press Company. 1914. Pp. xi, 315. \$3.50.)

Mr. Dickinson makes a notable contribution to the literature of accounting, which reflects the mature views and wide experience of an accountant whose qualification as a leading authority has grown out of extensive practice in England and the United States, and whose numerous published addresses and articles have long cleared the way for both student and practitioner. The book's discriminating analysis of problems is frequently strengthened by attention to considerations of legal and administrative policy affecting specific applications of general principles, and by citations of English laws which often differ from, or go farther than, the legal rules governing American accounting. Strong ground is taken throughout against many prevalent artificialities of accounting which, through their unintelligibility to the layman, may effect obscurity, if not actual misrepresentation of facts.